

Internal Revenue Service
memorandum

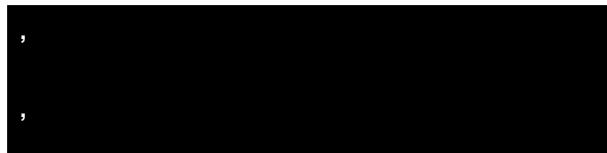
date: JUN 14 1991 :

to: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-775-91
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion reached by the Board that [REDACTED] is an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective [REDACTED], the date from which employees were first compensated and operations began. It should file a Form CT-1 for [REDACTED] and Forms 941-E should be filed for the appropriate periods of [REDACTED].

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

08665

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

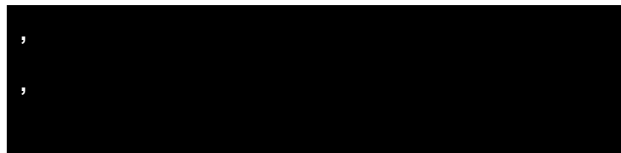
MAY 02 1991

Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

A handwritten signature in cursive script, appearing to read "Steven A. Bartholow".

Steven A. Bartholow
Deputy General Counsel

Enclosure

Employer Status Determination Rationale

According to furnished information, [REDACTED], operates approximately [REDACTED] miles of rail line previously owned and operated by the [REDACTED]. The line, known as the [REDACTED], is located in [REDACTED] and extends from west of [REDACTED] east to [REDACTED] and from [REDACTED] and east to [REDACTED] interchanges with [REDACTED]. Operations commenced on [REDACTED] and employees started their employment [REDACTED].

Authority for the acquisition and operation of [REDACTED] is set forth in ICC Finance Docket Nos. [REDACTED] and [REDACTED].

Based, on the above information, it is determined that the above railroad is a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective [REDACTED], the date from which employees were first compensated and operations began.